

## Exhibit B: Liquidation Analysis

Description	Amount	Notes
Cash	\$ 190,614	100% of value
Accounts Receivable	\$ -	Uncollectable
Inventory	\$ 20,700	Estimated liquidation value
Other Personal Property	\$ 76,025	Estimated liquidation value
Avoidance Actions	\$ -	Estimated de minimis after costs
<b>Total Estate Assets</b>	<b>\$ 287,339</b>	
<b>Chapter 7 Administrative Costs</b>		
Auctioneer fees and costs	\$ (29,018)	30% of Inventory and Personal Property
Counsel	\$ (30,000)	
Accountant	\$ (5,000)	Estimate
Statutory Commission	\$ (17,617)	Sec. 326
<b>Total Administrative Costs</b>	<b>\$ (81,634)</b>	
<b>Hypothetical Liquidation Value</b>	<b>\$ 205,705</b>	
<b>Plan Projected Disposable Income</b>	<b>\$ 545,213</b>	
Estimated Claims Pool (High)	\$ 2,500,000	
Estimated Claims Pool (Low)	\$ 100,000	
Additional Claim in Liquidation	\$ 2,500,000	Claims otherwise addressed in Plan
Dividend in Liquidation (Low)	4%	
Dividend in Liquidation (High)	8%	
Dividend under Plan (Low)	22%	
Dividend under Plan (High)	100%	